

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 191**

January 20, 2023

**SUMMARY OF BILL:** Extends the grace period, from 30 to 45 days, that the Commissioner of the Department of Revenue may offer to licensees selling alcoholic beverages for on-premises consumption for filing a required tax return.

**FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- The proposed legislation will not significantly affect total tax collections; therefore, any fiscal impact will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner".

Krista Lee Carsner, Executive Director

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